

Table 6.7. Costa Rica, tax revenues by sub-sectors of government

Million CRC

	Central government					State/Regional				
	1975	1995	2005	2015	2020	1975	1995	2005	2015	2020
1000 Taxes on income, profits and capital gains	..	47 678	324 224	1 247 308	1 651 249	..	..	..	..	..
1100 Of individuals	16 438	386 241	556 084	..	..	..	..	..
1200 Corporate	288 355	659 951	692 551	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	47 678	19 430	201 116	402 613	..	..	..	..	..
2000 Social security contributions	..	11 096	30 854	63 458	79 428	..	..	..	..	..
2100 Employees
2200 Employers	..	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	..	11 096	30 854	63 458	79 428	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	2 023	10 846	37 334	39 956	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	440	0	4 076	4 655	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 583	10 846	33 258	35 300	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	185 943	917 118	2 536 562	2 611 481	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	177 808	884 359	2 385 807	2 497 206	..	..	..	..	..
5110 General taxes	..	84 034	485 168	1 368 601	1 649 531	..	..	..	..	..
5120 Taxes on specific goods and services	..	93 774	399 192	1 017 206	847 675	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	8 135	32 758	150 755	114 275	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	11 010	54 338	162 200	166 912	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	11 010	54 338	162 200	166 912	..	..	..	..	..
Total tax revenue	..	257 751	1 337 380	4 046 862	4 549 026	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2020	1975	1995	2005	2015	2020
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	106 727	586 829	2 241 674	2 892 160
2100 Employees
2200 Employers	14 654	84 988	318 652	387 840
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	92 073	501 841	1 923 022	2 504 321
3000 Taxes on payroll and workforce	..	0	0	0	0	..	22 992	115 730	423 616	537 654
4000 Taxes on property	..	2 037	14 264	85 927	122 994	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	2 037	14 264	85 927	122 970	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	24	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1 214	27 506	125 341	133 636	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	94	3 093	3 304	..	..	..	..	..
5110 General taxes	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	94	3 093	3 304	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1 214	27 411	122 248	130 332	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	2 935	3 207	155	58	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	2 935	3 207	155	58	..	..	..	..	..
Total tax revenue	..	6 185	44 976	211 422	256 688	..	129 718	702 559	2 665 291	3 429 814

.. Not available